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DATE: December 28, 2006

PTO IDENTIFIER: Application Number 10/695,919-Conf. #7036

Patent Number

Inventor: Hideo KATO et al.

MESSAGE TO: US Patent and Trademark Office

FAX NUMBER: (571) 273-8300

FROM: LAHIVE & COCKFIELD, LLP
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Attorney Dkt. #: TOW-047

PAGES (Including Cover Sheet): 9

CONTENTS: Transmittal (1 page)
Amendment/Reply (6 pages)
Certificate of Transmission (1 page)

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PTO/SB/21 (09-06)

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**TRANSMITTAL
FORM**

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Total Number of Pages in This Submission

| | |
|------------------------|------------------------|
| Application Number | 10/695,919-Conf. #7036 |
| Filing Date | October 28, 2003 |
| First Named Inventor | Hideo KATO |
| Art Unit | 1745 |
| Examiner Name | J. Crepeau |
| Attorney Docket Number | TOW-047 |

ENCLOSURES (Check all that apply)

| | | |
|---|---|---|
| <input type="checkbox"/> Fee Transmittal Form | <input type="checkbox"/> Drawing(s) | <input type="checkbox"/> After Allowance Communication to TC |
| <input type="checkbox"/> Fee Attached | <input type="checkbox"/> Licensing-related Papers | <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences |
| <input checked="" type="checkbox"/> Amendment/Reply | <input type="checkbox"/> Petition | <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) |
| <input type="checkbox"/> After Final | <input type="checkbox"/> Petition to Convert to a Provisional Application | <input type="checkbox"/> Proprietary Information |
| <input type="checkbox"/> Affidavits/declaration(s) | <input type="checkbox"/> Power of Attorney, Revocation | <input type="checkbox"/> Status Letter |
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| <input type="checkbox"/> Information Disclosure Statement | <input type="checkbox"/> Request for Refund | |
| <input type="checkbox"/> Certified Copy of Priority Document(s) | <input type="checkbox"/> CD, Number of CD(s) _____ | |
| <input type="checkbox"/> Reply to Missing Parts/ Incomplete Application | <input type="checkbox"/> Landscape Table on CD | |
| <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.59 | | |
| | Remarks | |

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

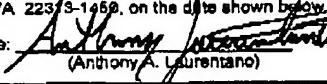
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| Signature | | | |
| Printed name | Anthony A. Laurentano | | |
| Date | December 28, 2006 | Reg. No. | 38,220 |

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Docket No.: TOW-047
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hideo Kato *et al.*

Application No.: 10/695,919

Confirmation No.: 7036

Filed: October 28, 2003

Art Unit: 1745

For: FUEL CELL STACK

Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 28, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.